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ACCOUNTING, PAPER SHADOWS AND THE STIGMATISED POOR

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Abstract

The social implications of accounting are explored through an historical study of spoiled identities in state welfare systems. The processing, recording, classification and communication inherent in the accounting practices deployed in such systems have the potential to (re)construct identities, inform perceptions of self and impact on the social relationships of the welfare claimant. The paper examines these potentialities through an investigation of the accounting regime attending the system of poor relief in Victorian England and Wales. Informed primarily by the work of Goffman it is suggested that accounting processes comprised degradation ceremonies which compounded the stigmatisation of the recipient of relief, accounting classifications served to inscribe existing and create additional spoiled identities of the pauper, and individualized forms of accounting disclosure compromised the management of stigma by the poor.

Keywords: accounting, social implications, identity, stigma, poor law, England and Wales

ACCOUNTING, PAPER SHADOWS AND THE STIGMATISED POOR

I lifted the big knocker, and knocked; the door was promptly opened, and I entered. Just within, a comfortable-looking clerk sat at a comfortable desk, ledger before him ...

'What do you want?' asked the man who opened the door.

'I want a lodging.'

'Go and stand before the desk,' said the porter; and I obeyed.

'You are late,' said the clerk.

'Am I, sir?'

'Yes. If you come in you'll have a bath, and you'll have to sleep in the shed.'

'Very well, Sir.'

'What's your name?'

'Joshua Mason, Sir.'

'What are you?'

'An engraver.'

'Where did you sleep last night?'

'Hammersmith,' I answered-as I hope to be forgiven!

'How many times have you been here?'

'Never before, Sir.'

'Where do you mean to go when you are turned out in the morning?'

'Back to Hammersmith, Sir.'

These humble answers being entered in a book, the clerk called to the porter, saying,

'Take him through.'

(A Night in a Workhouse, Greenwood, 1866).

Introduction

In recent decades the pervasive and intrinsically social character of calculative practice has become widely recognised by the accounting academy. In 1963 Mautz contended that accounting "is concerned with transactions and other economic events which have social consequences and influence social relationships; it produces knowledge that is useful and meaningful to human beings engaged in activities having social implications". Burchell et al (1980) iterated that accounting is "a prevalent feature of the societies in which we live". Hopwood urged exploration of "the social underpinnings and consequences of all accountings" (1985). Miller has consistently argued that in multiple sites accounting "is intrinsic to, and constitutive of social relations, rather than derivative or secondary" (1994, p. 1; 2001). Similarly, Covaleski et al (1996) concluded that managerial accounting practices comprise "one strand in the complex weave that makes up the social fabric".

The conceptualisation of accounting as a social practice encourages its investigation beyond entities located in the economic base (Hopwood, 1987). It is recognised that accounting is "a pervasive and highly generalised technology that can contribute to the functioning of a very wide range of organisations and socio-economic processes" (Hopwood, 1994; Miller, 2000). Although the "irredeemably social" functioning of accounting as a technology of government is acknowledged within accounting (Miller, 2001; Miller and Rose, 1990; Rose and Miller, 1992), it has been a source of frustration that sociologists have been largely unresponsive to accountants' proclamations. While lamenting the neglected sociological exploration of

accounting, Vollmer (2003) considers that its conception as a ubiquitous practice revealed “a vast space for sociological research” into which its practitioners should venture.

Another source of frustration resides within the accounting academy itself. While several commentators during the 1980s and 90s argued that historical research may offer important contributions to understandings of accounting as social practice, the rate of theoretical and empirical advance has been limited. Burchell et al (1980) called for investigations to address questions about the social issues and agents which featured in accounting development and how accounting has come to feature in social life. Hopwood (1985) articulated the desirability of a greater historical appreciation of the intertwining of accounting in the social and of the roles accounting “played in both the construction and realisation of the domains of the social and the political”. Miller and Napier (1993) extolled the utility of exploring diverse historical contexts in which calculative techniques are deployed. Miller (1998) recognised the invigorative effects of examining accounting at its margins at various historical junctures. Yet, historical research has continued to be substantially dominated by studies of the emergence, rationales and operation of accounting in organisations which inhabit the economic sphere. During the 1980s and 90s economic rationalist, labour process and Foucauldian interpretations of the role of cost and management accounting systems under industrial capitalism sparked a lively discourse of advancing momentum. While its participants were not oblivious to the social implications of the techniques they discovered, their site was the business enterprise. Accounting historians have tended to prioritise the study of accounting in the firm to the exclusion of the social institutions and practices which activate social control, maintain social order and perform functions of socialisation and social protection.

The narrow orientation of historical research in accounting has been observed by a number of commentators. Jones (1997) discerned that Anglo-US accounting history neglected non-market settings. At the First Accounting History International Conference, Melbourne, 1999 the author called for ‘Glimpses of Accounting in Social Institutions’ as well as of accounting in the corporation and factory. Employing Marx’s (1976) metaphor it was suggested that in addition to pursuing their conventional focus on accountings in the economic base, historians should recognise the insights to be gained from examining the functioning of accounting in the superstructure of socio-cultural institutions which emerge from and interact with it. Parker (2000) has suggested the greater investigation of the social contexts of accounting in the past and greater engagement with social historians - a theme reiterated by Zan (2004). At the 26th European Accounting Association Congress in 2003 a symposium was held to address the questions: ‘Research fields of accounting history. Only business accounting? Why?’

The operation of accounting in the social appears therefore, to require further exploration in historical settings. The current paper seeks to contribute to the socio-historical examination of accounting by investigating how calculative techniques of processing, recording, classifying and communicating information on individuals were activated in the construction of identity, informed perceptions of self and impacted on social relationships. Specifically, the study reveals how the enormous accounting system established under the Poor Law Amendment Act, 1834 was a facilitative device in the stigmatisation of the poor in England and Wales. In examining the vast accounting system attending the administration of relief we have an illustration of the historically contingent nature of the margins of accounting (Miller, 1998), of the malleability of its boundaries in instances where the state identifies accounting’s utility in problem solving. In

this instance the problem was the need to reduce the cost of supporting the poor. As in other episodes the design of the prescribed accounting techniques was informed by the achievement of the state's objectives and reflected dominant ideologies (Miller and Napier, 1993). The case resonates with Most's (1977, p. 2) observation that what constitutes accounting is mutative – varying spatially and temporally according to the problems it is applied to and the individuals and disciplines mobilised to formulate solutions (also Miller, 1994; Vollmer, 2003).

The paper is structured thus. The next section reviews literature on the implications of information processing, classification and communication - practices commonly perceived as intrinsic to accounting (Belkaoui, 1993, pp. 22-23) - for the social identity of the inmate. The concept of stigmatised identity is then introduced and attended by insights to the manner in which accounting may be implicated in the construction and maintenance of spoiled identities in welfare and disciplinary institutions. The accounting system introduced under the Victorian poor law is subsequently related as a contextual precursor to the discussion of empirical evidence. The evidence is drawn from various sources. British parliamentary papers contained a succession of orders, circulars and the reports of royal commissions and committees which, with published manuals, contained comprehensive details on the changing accounting system prescribed under the new Poor Law. The minute books and correspondence of the Poor Law Commissioners offered insights to official motives. Numerous histories of the administration of the poor law helped contextualise the study. The practical operation of the uniform system of poor law accounting was explored through the surviving records for two counties. Contemporary novels and biographies provided some insights to the role of accounting in the experience of pauperism. It remains a source of frustration to historians of poverty that the traces left by officialdom and middle class observers are usually more profuse than experiences documented by the poor themselves, and this places limits on the current study.¹ That said, the evidence which is available did provide insights to how accounting processes, record keeping, classification, communication and disclosure contributed to the stigmatization of the pauper.

Information processing, classification, communication and identity

Processing, recording and identity

For Weber the written document or file was a feature of the rise of the modern bureaucracy (1968, p. 957). He observed the use of such bureaucratic procedures for structuring authority and exercising power and noted the increasing calculability of record keeping practice and its potentially dehumanising effects (pp. 956-1007). However, Weber has been criticised for offering limited explorations of “the informational consequences of systematic book-keeping, the building up of records, the documentation of cases, the codification of rules and procedures” (Webster, 1995, p. 54).² In the second half of the twentieth century there was increasing recognition of the impacts of such procedures on identity construction and the social control of the ‘clients’ of educational, correctional, medical and welfare institutions. Recognising that the processes of recording personal data pervaded everyday experience and life courses (Wheeler, 1969, pp. 3, 10-11, 22), the Russell Sage Foundation sponsored a comprehensive study of the

¹ Locating potentially relevant autobiographies of the poor was much assisted by Burnett (1984) and Burnett et al (1984, 1987, 1989).

² The advance of such techniques is particularly evident in the modern public hospital where the construction and maintenance of patient files has become a principal product of clinical work (Olson, 1995).

significance of the personal record, file and dossier in 1960s America. These documents comprised “a written account or listing of the attributes, qualities, and performances of human beings, the evidence stored by organizations for a variety of purposes relating to their activities” (p. 4). It was shown that records were created as a basis for action taking, for making, justifying and recording decisions and that their authority was enhanced by characteristics of physicality, permanence, transferability and facelessness (pp. 5, 12).

The Russell Sage Foundation studies emphasised that written accounts had social functions and implications. These included social control and the conferment and maintenance of individual identity. Records were “identity-giving” in that they contained ascribed labels and characterisations of an individual which were translated into behavioural expectations by the interpreter of the record. Records were “identity-maintaining” in relation to their “memory-tracing function” - documents could be consulted long after the subject departed from the organisation. Although changes are inscribed in personal records, perceptions of the individual can become solidified by the content of earlier entries: “Our capacity to turn back to the record-keeping system many years after an individual has left the setting in question means that whatever identity he has established there will not be easily overridden by later events” (Wheeler, 1969, p. 15). The Russell Sage Foundation studies also pointed to the importance of the personal file to identity construction and destruction. For example, ‘misidentification’ or the loss of a personal file may result in a diminishment of ‘official identity’, an erosion of public self, or impaired social interaction (Clark, 1969, p. 69; Rule et al, 1969, p. 163).

Subsequent commentators have reiterated the importance of the file record as a non-corporeal embodiment which locates the person in time and space. Harré distinguishes the “real-self” from the “file-self” (Harré 1983, pp. 69-74). The contents of (potentially multiple) files and the vocabularies employed in them, “file-speak”, construct the person and condition interaction with the real self: “Since most file encounters involve some sort of assessment of a person relative to a moral order, the fate of one’s file can play an enormously important part in one’s life” (p. 70). Cahill (1998) observed that information is the raw material of “person production”. It is on the basis of facts about a person that the individual is defined and located in relation to others. Hence, “methods of collecting, constructing, compiling, and storing socially credible information about individuals constitute a technology of person production”. These technologies “situate the inmate in a network of writing and mass of documents that capture and fix him or her”.

Commentators have also recognised that the form, content and utilisation of personal records shift according to organizational priorities and the “values, tastes, ideologies, and biases of those who contribute to and draw from the record system” (Wheeler, 1969, pp. 13-14). Hence, the “file self” is spatio-temporally situated and is constructed according to the reasons for which it is kept. Specification of the information collected and recorded, as well as access to the record also reflect asymmetries of power between the file master and the file subject (Harré, 1983, p. 70). “Those who control these means of mining, manufacturing, storing, and retrieving ‘facts’ about individuals exert inordinate influence over interactional processes of person production ... They construct the “objective facts” of individuals’ lives that fill their files and limit their persons whenever they encounter someone who has access to those files” (Cahill, 1998).

Texts, such as personal files, which identify and individuate, also comprise a key mechanism of institutional governance and administrative control (Giddens, 1987, pp. 41-49; Smith, 1993,

2001; Caplan and Torpey, 2001). Texts condition, reflect and facilitate 'relations of ruling' and sustain structures of social organization. The design, content and distribution of the record are framed by institutional requirements for governing and, despite appearing neutral may "conceal class, gender, and racial subtexts" (Smith, 1990, p. 65). The raw material for the construction of a 'case' is invariably an account offered by the subject. The transformation from personal account to objectified facticity is a discursive process involving an agent whose production of the record is potentially coloured by institutional and professional priorities. The mediating agent ensures that certain subjectivities and lived contexts are detached from the account given (Smith, 1990, p. 64). This processing of texts inscribes individual identities in accord with organisational schemata and options for dealing with the 'case'. The textual practice of creating and maintaining the 'case' ensures that "Individuals are known as 'cases' under the interpretative aegis of their records" (Smith, 1993, p. 220; 1990, pp. 89-93). As additional information is required for insertion in the case file, the individual's 'current status' and identity shifts. In the process of compiling the case file its subject does not define the terms of information gathering. The institutionalized patient "is a resource but not an agent in the making of accounts of her behaviour" (Smith, 1990, p. 91).

The significance of information processing for identity construction in institutional environments such as the asylum and the prison was also addressed by Foucault (1989, pp. 35-60, 229-264; 1991, pp. 293-308). For Foucault the essence of disciplinary power is its capacity to identify, examine and analyse the individual (1991, p. 170). Techniques of "hierarchical observation", of surveillance and recording the conduct of inmates, pupils or workers, enables visibility, the exercise of power over the individual, the suppression of deviance and the production of normalised behaviour (1991, pp. 170-177). The examination, which applies hierarchical observation and normalization, comprises a potent form of disciplinary power (1991, pp. 184-185) that generates documentation on the individual such as registers and files. Foucault observed the implications for identity: "The examination that places individuals in a field of surveillance also situates them in a network of writing; it engages them in a whole mass of documents that capture and fix them" (1991, p. 189). He also noted that the examination and documentary techniques constructed individuals as 'cases' in which "describable individuality" becomes "a means of control and a method of domination" (1991, pp. 191-192). As a singular 'case' the characteristics, defining features and status of the individual are inscribed by reference to the functions and priorities of the institution maintaining the record. Such "procedures of individualisation" tended towards the wider creation, from the eighteenth century, of "calculable man" as objects of knowledge and the emergence of 'disciplinary society' (pp. 192-194, 215-216, 224-228).

Some observers have discerned similarities between Foucault's focus on 'hierarchical observation', the examination and the documentary 'case' in disciplinary institutions, and the systematised surveillance of inmates in Goffman's 'total institution' (Cahill, 1998). While Foucault's work has informed a number of seminal contributions to the accounting literature,³ Goffman, "the quintessential sociologist of every day social life" (Branaman, 1997), has been sadly neglected despite his insights to the experiences of those subjected to disciplinary technologies, among which are calculation. Goffman's symbolic interactionist approach focuses

³ Even though, as Hoskin has observed, "Foucault wrote virtually nothing on management or accounting" (1998, p. 94).

on the inmate and the construction of self in total institutions. A total institution is “a place of residence and work where a large number of like-situated individuals, cut off from the wider society for an appreciable period of time, together lead an enclosed, formally administered round of life” (1968, p. 11). Total institutions include establishments for the care of the incapable and sick, containing and/or correcting those who pose a threat to society, the performance of common work tasks and retreating from the world. Examples include homes for the blind and aged, mental hospitals, prisons, concentration camps, army barracks, and convents. (p. 16).

The fact that in total institutions the work, play and sleep of inmates occurs in a single establishment and the activities of a large number of inmates have to be planned, organised and rule-driven ensures that “the bureaucratic organization of whole blocks of people ...is the key fact of total institutions” (p. 18). The management of inmates by small numbers of supervisors encourages an emphasis on surveillance techniques and a tendency for staff to perceive the collectivity of inmates in terms of negative stereotypes (p. 18). Goffman also explores the impact of residence in a total institution on the self. He shows how on entering the institution the inmate “begins a series of abasements, degradations, humiliations, and profanations of self which detaches him from his former identity, his ‘home self’ (p. 26). His self “is systematically, if often unintentionally, mortified” by practices such as undressing, bathing, wearing institutional clothing and bureaucratic procedures (p. 24). The collection and recording of personal data comprises a component of the “stripping and levelling processes” of the institution (1968, pp. 25-26, 111). They represent incursions to “territories of the self” (Goffman, 1971, pp. 28-41), “a violation of one’s informational preserve regarding self. During admission, facts about the inmate’s social statuses and past behaviour – especially discreditable facts – are collected and recorded in a dossier available to staff” (1968, p. 32).⁴ Until his departure from the institution the inmate will be asked to disclose other facts, some of which he would prefer to conceal. Observations on treatments, behaviour, punishments, good conduct and progress will be entered in the file. The case record is selectively constructed, tending to inscribe symptoms confirmatory of the reasons for the patient’s presence in the institution and identifying negative traits and discrediting labels (1968, pp. 143-149).

Hence, through bureaucratic systems the resident of the total institution is traced. Goffman recognises the accounting resemblances in the creation of a “paper shadow”:

And just as an article being processed through an industrial plant must be followed by a paper shadow showing what has been done by whom, what is to be done, and who last had responsibility for it, so a human object, moving, say, through a mental-hospital system, must be followed by a chain of informative receipts detailing what has been done to and by the patient and who had most recent responsibility for him. Even the presence or absence of a particular patient at a given meal or for a given night may have to be recorded, so that cost accounting can be maintained and appropriate adjustments rendered in billing. In the inmate’s career from admission suite to burial plot, many different kinds of staff will add their official note to his case file as he temporarily passes under their jurisdiction, and long after he has died physically his marked remains will survive as an

⁴ Similarly, Irwin (1970) traced the shifting identity of the criminal through processes from arrest to release: “In the Kafkaesque world of the booking room, the jail cell, the interrogation room, and the visiting room, the boundaries of the self collapse” (p. 39).

actionable entity in the hospital's bureaucratic system (1968, pp. 73-74; Erikson & Gilbertson, 1969).⁵

The classificatory schema employed in the record keeping systems of disciplinary and total institutions also have consequences for the identity of the inmate.

Classification and identity

Classification, the “spatial, temporal, or spatio-temporal segmentation of the world” (Bowker & Star, 1999, p. 10), has featured as a major, if often shrouded, instrument in the control of deviance in industrial society (Cohen, 1985, pp. 13; 191-196). Foucault recognised that the operation and consequences of classification in the construction of order and governance (1970, pp. 125-165). For Foucault “normalizing judgement”, which establishes the limits of acceptable behaviour, requires the categorisation of good and bad attributes and the rewards and punishment attending the same. Hierarchical classifications locate and differentiate individuals, they identify the abnormal, the boundaries of inclusion and exclusion and encourage conformity to the “power of the norm” (1991, pp. 177-184). Disciplinary writing on the individual enables processes of classification. The examination provides a medium for gaining knowledge about the individual and this can be used to classify him. Accumulated knowledge from individualised records also permits the determination of averages and norms against which personal conduct can be measured. Hence, surveillance, examination and classification feature as instruments of discipline.

Smith explains how the standardization, categorisation and uniformity of prescribed documents activate organisational policy and reflect the priorities of the state. Accounting and managerial information systems comprise such texts (1993, pp. 213-214). The manner in which inscription processes operate, as in the conversion of an account relayed by a client into a record of descriptions, categories, abstractions and quantities (the facts required by the organisation), “plays an important role in the constitution of objectified forms of social consciousness characteristic of the ruling apparatus” (1993, pp. 216-217). Official classifications create objectified and enforced identities which may have little foundation in the lived experience of those classified (1990, pp. 85-87, 93-100). Harré (1983) reveals that psychiatric files condense the person with reference to the vocabulary of the discipline and fail to capture the wider dimensions of the real self. This selectivity tends to classify and characterise people and ascribe them with traits framed by the purpose for which the record is being maintained. People's identities can be ‘distilled’ according to salient information required to manage and treat them.

Social categories, classifications and administrative allocations are forms of collective identification which may impact on group and individual identity (Jenkins, 1996, pp. 80-89, 154-170). Classifications “craft people's identities, aspirations, and dignity”, distort individual biographies, intentionally confer esteem or disesteem and thereby have consequences for social status and interaction (Bowker & Star, 1999, p. 4). The bases on which classifications are

⁵ In *Asylums* Goffman (1968) briefly alludes to intriguing forms of accounting in total institutions. These include accountings accompanying the dispensing of allowances and credit to inmates (pp. 234-235) and in the shadow economy operated by the inmates (p. 239).

constructed therefore assumes significance. Studies reveal that classifications tend to reflect asymmetries of power and embody contemporary moral, social and political ideologies. By reference to shifting systems of racial classification under apartheid in South Africa, Bowker and Star illustrate how “the lives of individuals are broken, twisted, and torqued by their encounters with classification systems” (pp. 26, 195-225). They also identify the importance of bureaucracies and information gathering technologies in the functioning of such regimes. In relation to apartheid, for example, “a normalized, systemic bookkeeping system was embedded in a larger program of human destruction” (p. 196).

The social consequences of classificatory schemes are not confined to oppressive regimes. Bureaucratic and administrative allocations are all-pervasive. They are operative in, for example, social security systems. The “classificatory logics of state welfare systems” involves the construction of an array of predefined and differentiating identities which locate the citizen according to nature of claim, personal needs and possible solutions (Mohr, 1998). Here and elsewhere classifications involve “a process of labelling, imbued with organisational and administrative authority, in which positive and negative stereotypes of particular social categories are applied to individuals, systematically influencing the distribution to them of scarce resources and penalties” (Jenkins, 1996, p. 163).

Studies of penal institutions reveal how the identities of criminal inmates are largely constructed by official images of the miscreant and his classification within administrative programmes (Irwin, 1970). An “officially constructed view” of the felon is derived, informed by categories which reflect administrative explanations for criminality and official policies towards correction. Official classifications tend toward the “polarization of identities” by discouraging ambivalent labelling. Although they refer to the collective, classifications serve to reconstruct the identity of the inmate and the perceptions of those with whom he socially interacts. Classifications can become internalised, deviant identity embedded and may encourage behaviour consistent with the classification ascribed (pp. 36-50). The felon usually becomes aware of his classification through the process of information gathering and exchanges with officials, and experience of the treatments prescribed for the classification accorded (Irwin, 1990, pp. 45-46). Studies suggest that classificatory labels ascribed to prisoners are determinants of behaviour rather than reflections of the characteristics of inmates (Bench and Terry, 2003).

Communication and identity

Another important aspect of the gathering and recording of information in the construction of identity is the extent to which discrediting or esteem-generating labels are communicated and made visible, both within and beyond the institution. In this respect the subject of the case file is powerless. He has limited access to the information contained in the file and no control over its content or distribution. However, if and when the officially constructed identities which emerge from institutional processing and classification become known, such disclosure can impact on social perceptions and relationships of the subject.

Foucault emphasised the manner in which the functioning of disciplinary institutions require that manifold dimensions of individual conduct and behaviour are recorded, reported and distributed through the organisational hierarchy (1991, pp. 196-197, 231, 249-250). He also noted how the penal institution punishes the inmate not only by sentencing but by ‘brandings’ inscribed in the

record which endure beyond the period sentenced (1979, p. 272). The disclosure of information (positive or negative) contained in the inmate's record may have consequences for his identity and social interaction on discharge, particularly when this information is communicated to other agencies (Goffman, 1968, pp. 71, 75). The discrediting effects of disclosure can also persist through limiting access to, for example, employment opportunities (Irwin, 1970, pp. 134-138; Little, 1969).

Accounting and stigmatised identities

The emphasis of the current study is on the manner in which accounting, as a technique of information processing, classification and communication, may contribute to the creation and maintenance of spoiled identity. This focus requires engagement with research on stigma, a subject which seldom features in the accounting literature.⁶

Although criticised as a vague concept since the publication of Goffman's *Stigma* (1963), there has been an outpouring of multidisciplinary research into the character and consequences of various stigmata such as mental illness, sexual orientation and unemployment (Link and Phelan, 2001). According to Goffman stigma is "an undesired differentness" (1990, p. 14) - an inferior attribute which distinguishes an individual from the 'normal' and encourages negative perceptions such as shame or disgrace (Williams, 2000). Dovidio et al (2000, p. 3) assert that stigma "is a social construction that involves at least two fundamental components: (1) the recognition of difference based on some distinguishing characteristic, or "mark"; and (2) a consequent devaluation of the person". Other commentators contrast "existential stigmas" - which derive from attributes over which the individual has no control (such as illness, age, sex and race) and "achieved stigmas" which result from conduct (such as addiction, crime, migration) (Falk, 2001, pp. 11-13). Studies also reveal that stigmas are ubiquitous and matter - "stigmatisation is personally, interpersonally, and socially costly", they may entail multiple disadvantages and impacts on life chances (Dovidio et al, 2000, p. 1). While some stigmatising reactions are benign others have devastating consequences (Jones et al, 1984, pp. 1-11). Stigmas may be the foundation of low social status, prejudice, discrimination, ostracism, victimization and exclusion. The stigmatised individual may suffer psychological distress, economic hardship, embarrassment, humiliation, guilt, social inferiority and a devaluation of self esteem.

Goffman identifies three types of stigmatising attributes: "abominations of the body-the various physical deformities", "blemishes of individual character" and "the tribal stigma of race, nation, and religion" (p. 14). Spicker (1984, pp. 64-65), whose focus on late-modern systems of welfare is particularly relevant to the current study, offers a more detailed categorisation of overlapping stigmatising attributes which cuts across Goffman's classification. These comprise *Physical stigmas* where a physical feature (such as illness, disability, race or old age) is the source of discredit; *mental stigmas* where spoiled identity emanates from behaviour associated with mental illness or addiction; *stigmas of poverty* where disesteem stems from insufficient economic resources and powerlessness (exemplified by unemployment, homelessness etc); the *stigma of dependency* which emerges from the disapprobation attending failure, lack of reciprocity and

⁶ For an example of a study on the impact of a stigma (bankruptcy) taken from the business literature see Sutton & Callahan (1989). In accounting Neu & Wright (1992) examined the management of stigma by the Canadian audit profession when its competence was questioned in the wake of a high profile bank failure.

reliance on others; and finally, *moral stigmas* where deviance results from conscious acts (such as criminality, illegitimacy, homosexuality or divorce) which breach accepted standards of conduct (Spicker, 1984, pp. 68-118). This taxonomy does not preclude dual or multiple stigmas. For example, old age may be a physical stigma which is attended by lack of resources and the stigmas of poverty and dependence (Waxman, 1977, pp. 70-71). It is also important to note that stigmas are not spatio-temporally fixed: “Because stigma is largely a social construction, a characteristic may be stigmatising at one historical moment but not at another, or in one given situation but not in another within the same period” (Dovilio et al, 2000, p. 3; Page, 1984, pp. 4-5). Hence Crocker et al (1998) define stigma is an “attribute or characteristic that conveys a social identity that is devalued *in a particular context*” (*emphasis added*).⁷

By returning to the role of information processing, classification and communication in the construction of identity, the manner in which accounting may be facilitative of stigmatisation becomes evident.

Processing, recording and spoiled identity

As an organisational technique of identification, examination and recording information accounting can contribute to the application, imputation and internalisation of spoiled identities. Labelling theorists have illustrated how administrative and bureaucratic practices for the processing and treatment of deviance can produce new or reinforce existing deviant labels (Schur, 1971, pp. 3-4). Such processes may involve the identification and labelling of difference or separateness with consequences for the labelled.⁸ A personal criminal record is an “organized stigma” which is “difficult to escape or manage”, an enduring credential which may frustrate attempts at economic and social participation (Lemert, 1969, p. 372; Lister et al, 1976). Where it involves the process of applying and inscribing labels to individuals, accounting can contribute to the ‘sticking’ of ascribed identities, particularly when the labels are formal or officially determined. Through its recording function accounting may also validate stigmatised identities and contribute to the labelled becoming what they are labelled.

Accounting procedures may also feature among ‘rituals of degradation’ or ‘degradation ceremonies’ at crisis moments in the life course. These threaten identity and encourage re-evaluations and redefinitions of self (Schur, 1971, pp. 70-71). This is particularly the case in relation to data collection processes in some welfare systems where booking, giving and recording accounts, and submitting and scrutinising evidence pervade application procedures (Spicker, 1984, p. 46; Williams, 2000; Zimmerman, 1969). Indeed the stigma associated with “bureaucratic encounters” and submission to processes of information collection and retention, disclosing personal details, the creation of a personal file, means-testing, registration (of the disabled and blind, for example) and fears about breaches of confidentiality, are recognised as

⁷ Compare, for example, perceptions of divorce, illegitimacy, age and ‘fatness’ in Victorian Britain with the present day. Similarly, in some social settings attributes such as drunkenness may generate respect rather than contempt in modern laddish culture.

⁸ Schur (1971, p. 3) refers to the example of the drug addict who, having been treated in an institution, assumes the additional label of ‘junkie’. An example of greater resonance with the subject and period studied in this paper can be found in *Oliver Twist* (Dickens, 1874, p. 38). Noah Claypole, a charity-boy (who was branded by boys in the neighbourhood as ‘charity’), taunted Oliver with the degraded appellation ‘Work’us’, he having been born an orphan in the workhouse.

potential disincentives to deserving claimants (Hasenfeld et al, 1987; Spicker, 1984, pp. 31-36, 40, 48). Spicker quotes a source in 1978 who stated “However much the caring services deny it, there is a stigma – or a special look in the visitor’s eye – when your name is on file” (p. 40). Where, as in the case elucidated later, accounting is part of the individuating process of information gathering it may also contribute to such stigmatisation.

Classification and spoiled identity

The foregoing discussion of stigma has focused on the individual. But stigma is “a derogatory attribute imputed to the social image of an individual or a group” (Shoham, 1970, p. 2). Social psychologists explore how individuals construct categories on the basis of observed stigmas and relate these to stereotypes (Link & Phelan, 2001; Jones et al, 1984, pp. 6-7). Stigmatised individuals are often accorded membership of a stigmatised group through classification (Goffman, 1990, pp. 35-36). Labelling theorists contend that ‘secondary’ deviance emerges from societal reactions to original sources of deviance. Some ascribed classifications such as ‘obese’ may attract discrediting tagged attributes such as ‘idle’ and ‘lazy’ (Link & Phelan, 2001). Classifications and ‘typifications’ may emerge from attempts to identify and treat individual ‘cases’. They may also result from increasing state bureaucratisation and monitoring of institutional performance, such as the obligation to gather and report abstract statistics (Schur, 1971, pp. 83, 96-99).

Moreover, as Link & Phelan (2001) remind us “Stigma is entirely dependent on social, economic, and political power – it takes power to stigmatize”. Hence, the formulation of stigmatising classificatory schema by the powerful, particularly via the state, may become institutionalised as ‘official’, thereby conferring added sustainability and social potency. Studies reveal that state welfare classifications convey negative social representations which threaten identity and may be stigmatising to claimants (Page, 1984, pp. 152-153; Breakwell, 1986, pp. 54-63). When an individual, stigmatised by a specific physical condition, enters a welfare system and is classified as ‘disabled’ a further discrediting nomenclature is acquired. The individual who seeks welfare benefit due to a physical disability is attributed the stigma of ‘dependent’ on becoming registered as a claimant (Spicker, 1984).

Whatever their derivation, classifications can perpetuate or intensify stigmas and constitute new spoiled identities with attendant social consequences for the individual (Lemert, 1967, pp. 40-64). Consider, for example, the social implications for the carrier of being identified as having a specific illness classified as ‘communicable’ as opposed to non-communicable, or ‘sexually transmitted’ compared to ‘congenital’ (Volinn, 1989). The imputed identity of the categorised deviant may also become a source of “role engulfment” (Schur, 1971, p. 69) such that “The person becomes the thing he is described as being” (Tannenbaum, 1938, p. 20). The assignment of official classifications such as ‘disabled’ may encourage the assumption of “an identity as “disabled” that is hard to shed,” particularly where repeated encounters with relevant agencies socialise the subject and assume characteristic behavioural traits of the individual so classified (Stone, 1985, pp. 158, 183).

Accounting, as a technology of classification, abstraction and summarization has the potential to crystallise extant discredited personal identities and confer additional stigmatised collective identities. Classificatory descriptions in accounting records which ascribe esteemed or degraded

statuses to individuals and groups are stereotype-reinforcing and may impact on behaviour, self-typing and social interaction. As facilitative of classification accounting may create, institutionalise or reinforce stereotypes and official labels of individuals as at best 'different', and at worst, deviant (Goffman, 1990, pp. 51-52; Spicker, 1984, pp. 180-181). Conversely, as a technique which may record and categorise positive attributes, accounting may encourage the augmentation rather than diminishment of personal and collective statuses.

Communication and spoiled identity

As a process involving the communication and disclosure of information accounting may also compromise the veiling of stigma. The adverse consequences of a stigma may be restricted if knowledge of the cause of differentness can be hidden. Deviant behaviour kept secret is not stigmatising (Falk, 2001, p. 22). Because a stigma is relational, socially defined, and is only discrediting when perceived as such by others, a key concern of the stigmatised individual is "managing information about his failing" and negotiating its concealment or disclosure (Goffman, 1990, p. 57). Goffman makes the important distinction between those stigmatising attributes which are visible and those that are concealable. In the former case the individual's identity is 'discredited', in the latter he is 'discreditable' (1990, p. 14). The control of knowledge about a stigma is therefore central to whether the discreditable becomes discredited (Page, 1984, p. 21).

According to Lemert (1967, p. 42) "Stigmatization describes a process attaching *visible* signs of moral inferiority to persons, such as invidious labels, marks, brands, or *publicly disseminated information*" (*emphasis added*). Visibility, or 'evidentness' is a key feature in the dialectic of identity formation engaging the self and the public; in the social relationship between the stigmatised and stigmatiser (Crocker et al, 1998; Williams, 2000). For some physical attributes, such as facial disfigurement, veiling a stigma may be impossible and reactions of the stigmatiser to the stigmatised are substantially conditioned by the visibility of the stigma. Where the stigma is less perceptible or known about, there is greater scope for information management and normalised exchanges between stigmatised and stigmatiser.

It is apparent that for the stigmatised person issues of visibility, of concealment versus disclosure, become "a crucial decision with major consequences for social legitimacy and interaction. If he is open about his stigma, he risks rejection; if he hides it and is then discovered, or if his stigma is already known about, he may be rejected more" (Spicker, 1984, p. 147; Jones, 1984, pp. 27-36; 202-130; Smart and Wegner, 2000).⁹ The potential role of accounting, as a practice of identification, in this tension becomes apparent. Once a hitherto concealed stigma is made a matter of record and public disclosure the individual's capacity to control the dissemination of discrediting information (an important dimension of coping with spoiled identity) is diminished (Elliott et al, 1982). Increased visibility potentially transforms the relationship between the stigmatised and the stigmatiser. In some instances the impact of the dissemination of documented information relating to a stigmatised individual may be restricted by institutional confidentiality, as in some agencies of correction or treatment. However, it may also be transmitted legitimately through inter-agency exchanges, unofficially 'leaked' or illicitly

⁹ Studies indicate that AIDS related stigma impacts significantly on the decision of those diagnosed as HIV-positive to disclose their condition to the non-infected (Clark et al, 2003).

obtained (Erikson & Gilbertson, 1969; Rule, 1973, pp. 78-84, 161-166, 333-338). Worse, stigmatising information could be rendered public as a result of litigation – through media reporting of a fraudulent welfare claimant, or the disclosure of the recipients of public assistance in welfare rolls (Abbott, 1952): “Conviction in a court of law and even accusations not proven lead to public condemnation. This is no doubt the most important part of the stigmatization process. Included in this process are status-reduction ceremonies such as a “hearing,” a “trial,” and the establishment of a public record of such a procedure” (Falk, 2001, pp. 329-330). In the historical case to which we now turn the stigmatising publication of the names of the poor comprised an element of a comprehensive accounting system.

Accounting and the New Poor Law

According to one historian:

The Poor Law Amendment Act of 1834 was the single most important piece of social legislation ever enacted. Its radical redefinition of the principles of social policy fixed the parameters for all subsequent debate and discussion. Its organizing assumptions cast a continuing shadow over attitudes towards the nature of social obligation and dependency. Its imagery, stamped so firmly on our collective memory, invigorates research, sustains controversy and underscores the continuing relevance of historical understanding in our everyday lives. The Poor Law touched almost every aspect of life and labour in Victorian Britain (Englander, 1998, p. 1; Coats, 1973, n.p; Digby, 1982, p. 14).

The provisions of this formative statute affected the lives of a significant proportion of the English and Welsh population (Lees, 1998, p. 180).

The Poor Law Amendment Act followed the recommendations of a Royal Commission, appointed in 1832. The resultant Report and thirteen volumes of appendices constitutes “one of the classic documents of western social history” (Checkland & Checkland, 1974, p. 9; Bowyer, 1990, pp. 60-65, 194-212; Brundage, 1978, pp. 15-103; Crowther, 1983, pp. 11-29; Digby, 1982, pp. 5-15; Englander, 1998, pp. 9-17; Wood, 1991, pp. 52-74). Before 1834, under the old Poor Law, relief was predominantly administered by numerous local parishes in what was widely perceived as a chaotic, costly and inefficient manner. The 1834 Act provided for a centralised and uniform pattern of administration by combinations of parishes - poor law unions - under the auspices of elected Boards of Guardians served by salaried officials. The vast administrative exercise was supervised centrally by three Poor Law Commissioners in London who were empowered to issue rules and orders in their pursuit of national uniformity (Webb, 1963c, pp. 21-87). In practice, local and regional variation in implementation patterns frustrated the quest for uniform administration (Edsall, 1971, pp. 212-219; Englander, 1998, pp. 83-85). Twelve regional Assistant Commissioners inspected and monitored the implementation of the Act by local bureaucracies, assisted the formation of poor law unions and advised on the construction of union workhouses (Harling, 1992). By August 1838 14,000 (95%) parishes had formed 580 poor law unions and 350 new workhouses had been commenced or built (Driver, 1993, p. 37).

One of the principal objects of the Poor Law Commission appointed under the Poor Law Amendment Act was to arrest the burden on rate payers of the rising cost of maintaining the poor. The principal target was the reduction of outdoor relief (provided in money or kind to

paupers in their own homes). The 1834 Act assumed that the able-bodied poor (males in particular), whose predicament was considered the result of idleness and immorality, would be rendered ineligible for outdoor relief. Rather, the poor would be offered indoor relief in the workhouse. The prospect of admission to the workhouse, with its deprivation of liberty, harsh disciplinary regime and subsistence levels determined according to the principle of 'less-eligibility', that is, at a level below that enjoyed by the lowest-paid independent labourer, would provide a real test of need. Faced with the prospect of entering the workhouse it was envisaged that the able-bodied poor would be deterred from applying for relief, re-enter the labour market and pursue the individualist self-help necessary to correct their indolence and improvidence.

The 1834 statute introduced administrative structures which remained substantially in place until 1930. There were, however, changes at the centre. Following the Andover Scandal, where starving workhouse inmates fought over rotting bones, the Poor Law Commission was replaced by a Poor Law Board in 1847. In 1871 the Board's responsibilities were transferred to the Local Government Board, and under the Local Government Act, 1929 the functions of the Guardians were transferred to county and borough councils. The last vestiges of the poor law were not interred until the passing of the National Assistance Act, 1948 (Crowther, 1983, pp. 30-112; Digby, 1982, pp. 36-37; Fraser, 1984, pp. 41-55; Webb, 1963c; Williams, 1981, pp. 52-90; Wood, 1991, pp. 75-185).

Accounting featured as an important component of the operation of the new Poor Law. Having conducted extensive enquiries into the administration of the old Poor Law, including the defects of current accounting arrangements (Walker, 2004), the Royal Commissioners recommended in their Report of 1834 that a central poor law board "be empowered and required to take measures for the general adoption of a complete, clear, and, as far as may be practicable, uniform system of accounts" (Checkland & Checkland, 1974, pp. 444-445; Coombs & Edwards, 1990). Demands for a national, uniform system of keeping parochial accounts were reinforced when the Poor Law Bill to implement the recommendations of the Royal Commission was debated (Hansard, 3rd series, vol. 23, pp. 1280-1282, 1299-1302). Under section 15 of the subsequent statute, *An Act for the Amendment and Better Administration of the Laws Relating to the Poor in England and Wales*, 1834 the Poor Law Commissioners, issued orders to the parishes and poor law unions on matters ranging from the management of workhouses to "the keeping, examining, auditing, and allowing of Accounts" (4&5 Will. IV cap. 76). Uniformity would be secured by devising, prescribing and issuing an accounting system for implementation in all unions and parishes. The Poor Law Commission set about implementing a comprehensive accounting regime which encompassed much more than financial record keeping:

Looking at the documents turned out by the Commission in its first year it is impossible not to be struck by the thoroughness and efficiency of the newly-created machine which produced them. Detailed account books listing every garment issued to a pauper, certificates for 'extras' prescribed for the sick, diet sheets, suggested salary scales for workhouse staff, these and hundreds of other documents poured out of Somerset House in a never-ending stream (Longmate, 1974, p. 63).

The first general 'Order for the Keeping, Examining and Auditing of Accounts' containing 25 model forms, together with detailed instructions for their completion and audit, was issued by the Poor Law Commissioners in September 1835 (Order, 1835). The letter accompanying the order

by Edwin Chadwick, the Benthamite Secretary to the Commission, reiterated the virtues of a “correct and uniform system of accounts” and the duty placed on officers to keep them carefully (Order, 1835, p. 90). The system comprised four elements: the parish accounts kept by the churchwardens and overseer of the poor; the union accounts to be kept by the clerk to the board of guardians; the workhouse accounts to be kept by the master of the workhouse, and the accounts of out door relief to be kept by the relieving officer. As one commentator observed, “Altogether an extremely elaborate and comprehensive system of bookkeeping was pressed on the adoption of the new unions” (Mackay, 1899, p. 170).

Following extensive inquiry, correspondence and “much careful consideration” (Nicholls, 1904, p. 321) an ‘Amended Order for Keeping and Auditing the Accounts of Unions’ was issued in 1836. Although the fundamentals of the system prescribed in 1835 remained in place the amending order introduced a number of refinements including the addition of a fifth element, the accounts of the medical officer (Amended Order, 1836). The forms prescribed under this order, which also reiterated the importance of accurate and punctual accounting, are illustrated in Table 1. Subsequent orders were issued in response to legislative changes which impacted on the accounting system. Among the most important was the Poor Law Amendment Act, 1844, which required the biannual as opposed to quarterly audit of accounts, necessitated the issue of a revised ‘General Order as to the Keeping and Auditing of the Accounts of Unions, and of Parishes therein’ in March 1847.¹⁰ The revised order provided an opportunity to make a number of changes designed to render the accounting system “more complete”, enhance the accuracy of statistics submitted to the centre, and introduce more satisfactory checks against peculation (General order, 1847; Twelfth Annual Report, 1846 p. 23; Thirteenth Annual Report, 1847, p. 14). The accounting order of 1847 also increased the number of prescribed forms to 38, partly to facilitate more thorough accounting for workhouse provisioning and clothing. The accounts of collectors of the poor rates were also separately identified in the parish accounts and the fifth element of the system now concerned statements by the auditor.

Legislative change in the form of the Union Chargeability Act, 1865 resulted in the issuance of another amending accounting order in 1867. This provided a further opportunity to make alterations “which the experience of many years has shown to be desirable” (General Order, 1867, p. 125). The changes concerned the keeping of additional books of account, some of which had already been introduced voluntarily by many unions. New forms were introduced to account for ‘necessaries’ and in relation to Collectors of the Poor Rate with a view to protecting rate payers from fraud and embezzlement (p. 126). Other changes in 1867 were deemed matters of detail (ibid, pp. 51-126). Table 1 reveals the increased number of prescribed forms and accounts in 1867 compared with 1836.

(TABLE 1 ABOUT HERE)

The accounting system defined in the 1867 order remained substantially in place into the twentieth century. However, various changes were necessitated by impacting statutes and other regulations. For example, alterations to the prescribed dietary of inmates required a Workhouse Regulation (Dietaries and Accounts) Order in 1900 which introduced six new accounting forms in workhouses (Dietaries in Workhouses, 1900; Webb, 1963c, pp. 248-249). This disrupted the

¹⁰ On auditing under the new Poor Law see Coombs & Edwards (1990), Harling (1992) and Robson (1930).

working of the extant accounting system and increased the bureaucratic burdens on workhouse masters. In 1901 the Local Government Board appointed a Departmental Committee to inquire into the keeping of workhouse accounts. The Committee reported in 1902 that “No changes of the principles which govern the system of accounts have been made since its introduction 55 years ago, and this seems to us to bear conclusive testimony to its practical merits” (Report, 1903, p.v; Dumsday, 1907, pp. 274-288). However, the Committee considered the system of workhouse accounts to be over elaborate. It recommended simplification, a marginal decrease in the number of account books, and changes to enhance the control of expenditure.

By the time of the Local Government Act, 1929 the accounting attending the administration of the poor law remained extensive and complex. An instructional text on poor law accounts dated 1926-1927 ran to four volumes and illustrated the keeping of 80 accounting forms for poor law institutions and over 50 relating to outdoor relief (Inchley, 1926-7). From among the numerous individuals involved in poor law accounting emerged a group who attempted to professionalise their specialism through the formation, in 1923, of an Institute of Poor Law Accountants Ltd (*The Accountant*, 6.9.1930; Stacey, 1954, pp. 126-128). However, the keepers of poor law accounts are less of concern here than the pauper identities that were recorded in them.

Poor law accounting and spoiled identity

The stigma of pauperism

As indicated above the concept of stigma has been widely employed by students of social policy and welfare administration. Because it focuses attention on relations between the identity of the poor and the non-poor, studies of stigma assist in identifying attitudes towards the poor, the experience of poverty and the position of the poor in the social structure (Waxman, 1977, p. 68). The new Poor Law has been accorded a central place in the stigmatisation of poverty.

The provisions of the Poor Law Amendment Act, 1834 were intentionally stigmatising. The rhetoric of stigmatisation, seldom employed in relation to the old Poor Law, was prevalent in the new statute (Spicker, 1984, pp. 9-19). Spicker concludes that under the 1834 Act “stigma became the principal method by which deterrence was maintained” (1984, p. 23). It was assumed that the threat of the workhouse regime and the mortification of self it entailed would encourage the able-bodied to find alternative means of support. The new Poor Law was imbued with assumptions about poverty as a consequence of moral failure and the attendant notion of pauperism as “disreputable poverty” (Waxman, 1977, pp. 70, 80-82). It sought to ascribe guilt to vice. One commentator referred to the workhouse as “an asylum for a number of persons afflicted with some of the worst evils to which flesh and spirit are heirs” (Fowle, 1881, p. 140). Admission to the workhouse itself was associated with spoiled identity: “Regarded as a refuge for undesirables, the workhouse gave its inmates a greater stigma than applied to those in receipt of outdoor relief” (Wood, 1991, p. 99). The Poor Law Commissioners recognised that opponents of the 1834 Act stigmatized workhouses as ‘bastilles’ (Driver, 1993, p. 64).

The workhouse was also perceived as “a moral pest-house” (*On the Operation of the English Poor-Laws*, 1846), an arena for corruption imparted through inhabiting the same space as the depraved and shameless. The pauper of good character was treated “as though he had led a drunken, dissolute life” (Minutes of evidence, 1909, vol. 3, p. 131). In 1834 a country overseer

wrote of the plight of the labourer's wife, recently widowed, who was compelled to enter the workhouse: "The demoralisation of herself and her children is here made matter of absolute compulsion and certainty. Let her go into the workhouse...and in the stigma it is intended to affix she must lose all sense of shame as she passes its threshold ...Virtuous she may enter, but vicious she must depart" (The Grievances of a Country Overseer, 1834). Similarly, the destitute labourer and his family entering the workhouse would be contaminated by the inmates such that "their morals must be greatly injured by the stigma and association" (ibid).

Stigmatising practices included, in a few parishes, physically 'badging' the poor (Spicker, 1984, pp. 9-19; Walker, 2004). Roberts (1971, p. 8) related how "Workhouse paupers hardly registered as human beings at all. Even in the late nineteenth century able-bodied men from some Northern poorhouses worked in public with a large P stamped on the seat of their trousers". Other humiliations were the denial of personal possessions and wearing ignominious workhouse clothing and uniforms, sometimes for different classes of paupers such as yellow gowns for unmarried mothers (Crowther, 1983, p. 195; Fraser, 1984, p. 54; Orwell, 1940, p. 199). Debasing consequences of pauper status included loss of citizenship, withdrawal of the franchise, the pauper funeral and burial in an unmarked grave (Strange, 2003; Crowther, 1983, pp. 1-2; Webb, 1963c, p. 262). Stigmatisation also attended allied support systems under the Poor Law such as medical assistance: "recipients of poor law infirmary care were as stigmatized as those confined in the workhouse" (Marks, 1993; also Webb, 1963a, p. 336; 1963b, p. 748). Despite its reform by that date, in 1929 the Webbs still complained about the oppressive legal enshrinement of the pauper's degraded identity in the Poor Law:

This pauper status, whilst affording a definite legal basis for the "stigma of pauperism", is a matter of greater moment than any sentimental feeling or manifestation of disgrace or disapproval. The person who, however, blamelessly, receives Poor Relief in any form, and even for the briefest period, is, by English law, denied or deprived of certain important rights and remedies in invoking the aid of the Courts of Justice which are enjoyed by other citizens and which may be necessary for his protection against serious wrong; he is subjected to various arbitrary powers from which other citizens are exempt; he is disqualified, merely by reason of past as well as of present pauperism, not only for serving in various offices, but also for receiving various benefits, such as those of many charities under Schemes of the Charity Commissioners. Finally, he is, in certain circumstances, subjected, as a pauper inmate of a Poor Law institution, to arbitrary detention, solitary confinement, diminution of diet, prohibition of smoking, and other punishments, avowedly as punishments, to which the non-pauper inmate in analogous institutions, even if maintained out of public funds, is not subjected; and this without judicial trial or sentence, and without appeal (Webb, 1963b, pp. 992-994).

The stigmatising intent of official policy proved effective. For most of those so described: "Pauperism was a form of degradation and disgrace. To apply for relief was a cause for self-reproach and private humiliation; to enter the workhouse was a public admission of personal and moral failure" (Englander, 1998, p. 44).¹¹ Accepting relief transformed the poor individual into a

¹¹ The shame of entering the workhouse was reflected in popular fiction. For example in *Clayhanger* (Bennett, 1910, chapter 5) the nine year old Darius and his family were "ashamed to tears" en route to the Bastille. On being placed in workhouse clothes Darius "understood the reason for shame; it was because he could have no distinctive clothes of his own, because he had somehow lost his identity". The stigma was enduring: "Darius knew he was ruined; he

socially damned ‘pauper’. Certainly, the degree of stigmatisation could vary according to the cause of seeking relief, its duration and the institution in which it was received (workhouse, infirmary, home)¹² (Crowther, 1978). The perceived ‘shame’ attached to pauperism also varied spatially and temporally (Lees, 1998). For example, in the later nineteenth century acceptance of the notion that poverty could have economic causes as opposed to being the consequence of moral deficiency rendered it less stigmatising. However, even among the late Victorian working class, in proud communities which emphasised the virtues of respectability, acceptance of assistance resulted in personal ridicule. Hence “many workers rejected relief because it had come to be seen as stigmatizing; others who continued to need it resented demeaning procedures and any public loss of status” (1998, pp. 298-302; Rose, 1971, p. 316). Childhood residence in the bastille became an enduring “mark of opprobrium in the neighbourhood” and an excuse for low wages on entering the labour market (Minutes of evidence, 1910, vol. 7, p. 225). Among the aged poor, the most significant group of paupers, entry to the workhouse remained a source of shame even though poverty was often a symptom of biological ageing (Thane, 2002, p. 166).

The following sections explore the ways in which accounting processes, accounting classification and the communication of accounting information under the new Poor Law also contributed to the spoiled identity of the pauper.

Accounting processes as rituals of degradation and stigmatised labelling

Of particular interest to students of social policy is the extent to which stigma deters potential welfare claimants and the manner in which the administrative processes attending relief schemes are themselves stigmatising (Page, 1984, chap. 2). In order to contain the cost of maintaining paupers and arrest the dependence culture a number of devices were employed under the new poor law to deter applicants through stigmatisation. These included the humiliation of committal to the workhouse, submission to its discipline and the application of the principle of less eligibility. Page has observed that “The deterrent value of stigmatisation was ... clearly recognized by the Poor Law Commissioners in their report on the operation of the poor laws” (1984, p. 25). Fraser (1984, p. 55) asserted that “the stigma of pauperism induced a reluctance to seek official relief” and this “became firmly rooted in popular culture” (also Rose, 1971, pp. 170-171; Lees, 1998, pp. 150-151). Spicker has asserted that the stigma of the new poor law was abhorrent and enduring (1984, p. 54): “For over a century, people who claimed poor relief were the objects of a policy intended to deter them from seeking help and mark them off from the normal members of society” (p. 7). Digby (1982, p. 17) argues that “The cruelty of the workhouse did not reside in its material deprivation but in its psychological harshness. Indeed, the Poor Law Commissioners themselves appreciated that it was through psychological rather

knew that he was a workhouse boy for evermore... He was now a prisoner, branded, hopeless”. Removing stigmatising ‘brands’ and ‘marks’ such as workhouse clothes were early targets for some poor law reformers (Haw, 1911, pp. 113, 120-121).

¹² A number of witnesses before the Royal Commission on the Poor Laws, 1905-1909 suggested that outdoor relief was less stigmatising than indoor relief. Booth (1892, p. 120) observed that, in contrast to the workhouse, no stigma was attached to the receipt of outdoor relief in cohesive rural communities where a high proportion of the aged were supported by the parish. He also noted that whereas periodic medical assistance of a trifling nature (for extracting a tooth or a bottle of medicine) left less of a stigma on the recipient, being brought up in a pauper school might “leave a stigma for life” (1891, p. 601). One contemporary who attended a school under workhouse administration referred to “unspeakable infamy and stigma – in effect worse than the jail taint” (Steel, 1939, p. 72).

than material deterrence that the workhouse test would operate” (also Thompson, 1991, pp. 295-296).

The functioning of bureaucratic practices such as accounting in the mortification of self and stigmatisation of the pauper has hitherto been unexplored. Yet, contemporaries referred to it. George Lansbury, Leader of the Labour Party, 1931-1935, was elected as a Guardian of the Poor in Poplar in 1892. In his autobiography he recalled his first visit to a workhouse and the degrading ordeal which awaited the new inmate:

It was not necessary to write up the words “Abandon all hope ye who enter here.” Officials, receiving ward, hard forms, whitewashed walls, keys dangling at the waist of those who spoke to you, huge books for name, history, etc., searching, and then being stripped and bathed in a communal tub, and the final crowning indignity of being dressed in clothes which has been worn by lots of other people, hideous to look at, ill-fitting and coarse – everything possible was done to inflict mental and moral degradation (Lansbury, 1928, pp. 135-136).

Decades later George Orwell recalled the booking procedure on admission to Romton Casual Ward: “Some time after six the gates opened and we began to file in one at a time. In the yard was an office where an official entered in a ledger our names and trades and ages, also the places we were coming from and going to” (Orwell, *Down and Out in Paris and London*, 1940, p. 145; Rose, 1971, p. 210). On entering Whiston Casual Ward after 1918 a former tramp related how his details were inscribed in “a huge red leather-bound ledger that looked like the Book of Ages” (Vose, 1981, p. 19).

Poor law admission procedures were consistent with Goffman’s degradation ceremonies in the total institution: the applicant presented his case for relief before the Board of Guardians, on being committed to the workhouse s/he was placed in a reception room, examined by a medical officer and deemed able-bodied or infirm. If diseased s/he was sent to the sick or lunatic ward. The family was broken up, clothes were removed, “purified”, labelled and placed in store. The pauper was searched, “thoroughly cleansed” and provided with workhouse dress. S/he was “classified” and physically assigned to the ward which accommodated his class, provided with a prescribed dietary and allocated appropriate work (Orders and Regulations [No. 9], 1835, pp. 59-61; Consolidated General Order, 1847-8, pp. 14-18; Crowther, 1983, pp. 193-195; Longmate, 1974, p. 93). One indoor pauper recalled that the worst abuse of the workhouse system was the demeaning orientation of its officers towards inmates (One of Them, 1885, p. 120). The scarring practices of physical separation, bathing, issuance of pauper apparel, interrogation and ‘booking’ feature large in the contemporary accounts of those who recalled their experience of entering the workhouse (One of them, 1885, p. 13; Shaw, 1946, pp. 27-28; Stanley, 1909, pp. 10-13). One autobiographer related that his “experiences of that day were burned into my brain as with a branding-iron” (Steel, 1939, pp. 78-79).

Accounting featured among the debasing procedures the pauper was obliged to suffer. It also contributed to the appellation of precise, potentially stigmatising, labels on the pauper which might subsist during his receipt of relief. Record keeping was individualised. Entry to the workhouse was by written order issued by the Board of Guardians, the Relieving Officer or

Overseer and was presented by the pauper to the master.¹³ Details about the pauper were entered in an Admission and Discharge Book (name, when born, parish, occupation, marital status if adult, legitimate/bastard if child; whether able-bodied; cause of disability, relief received from other sources, reasons for seeking relief, and observations on condition at admission). Subsequently, other aspects of the pauper's institutional career were inscribed in books of account: birth and death, days in the workhouse, diet allocated, clothing issued, daily labour performed, sickness incurred and punishment received. The pauper's release from the system was detailed in the Admission and Discharge Book.

The Poor Law Commissioners were aware of the impact of exhaustive examination and disclosure as a disincentive to applicants for relief (MH1/2, 20.5.1835). In September 1835 Assistant Commissioner Adey informed Commissioner Lefevre of the benefits of the Relieving Officer preparing a statement on the circumstances and character of an applicant which was read on appearance before the Board of Guardians: "The effect of this in one of my unions was that a man, who had all his failings exposed turned round and left the room, saying he be d-d if he would stand that, and I have no doubt the usage of this sort of exposure, which the pauper is aware...has deterred many applicants" (MH32/5, 14.9.1835). Several decades later a medical officer in Lancashire submitted the following evidence to the Royal Commission on the Poor Laws: "It is the unanimous opinion that destitute persons will not seek Poor Law relief if they can possibly help it, owing to the stigma that must ever after rest upon them, and the ordeal of questions and exposure of their private affairs" (Minutes of evidence, 1909, vol. 4, p. 655). The anguish of interrogation and the parading of personal failure when applying for relief were also referred to in contemporary biographies (Hillocks, 1865, p. 128; Oxley, 1938, pp. 106-117; Ratcliffe, 1935, p. 85; Woodward, 1983, pp. 16-17).

Awareness of the disincentive effects of comprehensive and individuated data collection under the Poor Law accounting system was particularly apparent in relation to outdoor relief. Under the Commission's accounting order of 1835 the Relieving Officer was obliged to complete Form 22, The Pauper Description Book.¹⁴ This contained alphabetically indexed descriptions of each outdoor pauper in the district. Given their assault on outdoor relief the Commissioners considered this a particularly important book of account. Their letter of instructions stated: "So many minute though most important details are required to be entered in this book, that it must be made and kept with the greatest care. The instructions attached to the book must be strictly attended to" (Order, 1835, p. 94). Those instructions focussed on locating the moral and social identities of the applicant and served to inscribe new ones. Data was to be entered on the claimant's address, occupation, reasons for seeking relief, whether able or disabled, family status, and remarks (p. 87). Among the detailed instructions was a requirement that the Relieving Officer identify each member of the family claiming relief together with their relationship and "any personal defects of a child, in case it is crippled or rendered more burthensome" (p. 87). The scope for ascribing paupers with stigmatising identities becomes clear. In relation to recording the reasons for seeking relief:

¹³ According to Longmate (1974, p. 63) the Admission Order Book was "the foundation of the whole system".

¹⁴ From 1836 these detailed instructions applied to the Application and Report Book (see Longmate, 1974, pp. 68-69).

5. You will take especial care to inquire closely into the causes of the claims for relief, and to insert correct descriptions of them.
6. In specifying the alleged causes of the claims to relief by Able-bodied Adult Labourers, where the claim is founded on the loss of work, name the particular sort of work: as, in the case of an Agricultural Labourer, "Farm given up;" "Conversion of arable into pasture;" if an Artisan, "Failure," or "Shutting up of manufactory." Where you can ascertain from parties well acquainted with the claimants, you will add your conclusion as to the real cause, whenever it differs from the alleged cause, as "Indolence, habitual vagrant," "Indolence, habitual pauper;" so in the cases of Discharged Domestic Servants you will state the cause of discharge, as "Discharged for misconduct, or indolence, or negligence, or on disagreement simply".
7. In specifying the causes of the claims for relief of Children who become burthensome from the unwillingness or inability of their parents to provide for themselves, or for more than themselves, you will specify the nature of the inability or other cause: as, "Father's insanity;" "Father's inability to obtain work;" "Father absent as militiaman, as soldier, or soldier, or marine;" "Father absent from home"- "alleged in search of work;" "Father fled from debt;" "Father fled for delinquency-imprisoned for stealing- imprisoned for smuggling." (p. 87).

Those suffering from illness were to be stigmatised and labelled as follows:

8. In cases arising from Infirmary of Mind, you will designate the extent of the infirmity; as in the case of Lunatics, "Lunatic, slightly;" "Lunatic, maliciously mischievous;" "Lunatic, raving;" "Lunatic, melancholy;" so in the case of Idiots, insert, "Weak in Mind;" "Absolute idiot."
9. In describing the causes arising from Infirmary of Body, you will specify them in the manner following: as "Deaf and dumb;" "Deaf, totally". In the case of Cripples, the loss, or the loss of the use of "one hand," of "both hands," of "one leg." In cases of Helplessness or Feebleness, you will designate the description of the helplessness or feebleness; as, "Helpless, old age;" "Helpless, epilepsy." (p. 87).

Such labelling was not confined to the Pauper Description Book. Several books of account offered scope for their keepers to inscribe 'general observations', or 'remarks' on individual recipients of relief. These were intended to record and exhibit the "true situation and character" of the pauper (Order, 1835, p. 94). For example, the Admission and Discharge Book (to and from the workhouse) contained a column for 'Observations on Condition at the Time of Admission, or on general Character and Behaviour in Workhouse'. The Indoor Labour Book (1835-1847) contained a 'remarks' column in which willingness, idleness or refusal to work could be entered. Table 2 illustrates the results of a review of stigmatising labels entered for individuated paupers in a variety of poor law accounting records in the counties of Glamorgan and Somerset during the nineteenth century. The table reveals that the labels implied varying intensities of stigmatisation. At one extreme, tainting descriptors reflect the involuntary onset of ageing and physical illness. At the other they communicate the moral depravity associated with sexual license and criminality.

(TABLE 2 ABOUT HERE)

It is evident that some of the terms applied in poor law accounts would have potentially significant impacts on self perception and on organisational and societal orientation towards the pauper. Ascribed labels such as ‘venereal’, ‘leprosy’, ‘lunatic’, ‘drunkard’, ‘illegitimate’, ‘thief’ and ‘filthy’ imply behavioural expectations and encourage moral judgements. Such labels may be interpreted by the receiver as alarm signals; they suggest a threat of contamination which may at best restrict interaction, or at worst legitimate ostracism and oppression (Rhodes & Sagor, 1976).

Accounting, classification and the creation of additional spoiled identities

As mentioned earlier, classifications applied by social agencies tend to reflect the perceptions and objectives of those in positions of power. Their application to accounting serves to operationalise the priorities of those who design them (Rains et al, 1976). Classification systems are a form “of social and psychic control for the dominant culture bearers, who determine inclusion and exclusion from the social mainstream” (Rhodes & Sagor, 1976).

Classification was central to the operation of the new Poor Law. The emphasis on classification should be interpreted in the context of the decline of natural determinism in nineteenth century thought which encouraged the management of populations. The consequence was a focus on statistical gathering which produced “an avalanche of printed numbers. The nation—states classified, counted and tabulated their subjects anew” (Hacking, 1990, p. 2). Enumeration required increasingly finer degrees of categorisation (Hacking, 1990, pp. 3, 133-137; Bowker & Star, 1999, pp. 16-26). Categorisation enabled the determination of the norm and normalcy and its corollary, the identification and treatment of abnormality and deviance (Hacking, 1990, pp. 160-169). The notion emerged in Western Europe and North America that the identification of deviant subpopulations through enumeration and classification was a precursor to their control and improvement (Hacking, 1990, pp. 118-120; Rothman, 1971, pp. 147-154, 190). Late Victorian social reformers such as Charles Booth set about classifying paupers, drawing heavily on the accountings of local poor law officials, to categorise the principal causes of poverty as ‘drink’, ‘immorality’, ‘laziness’, ‘sickness’, ‘derangement’ and ‘old age’ (Booth, 1891; 1892, pp. 243-343). Classifications also impacted on perceptions of self among the classified and on their relation to others. Contemporaries who described life in the workhouse often related typologies of fellow inmates informed by the moral labelling inherent in official classifications (One of them, 1885; Stanley, 1909, pp. 11-13).

Poor law classification, which had been advocated by Bentham in *Pauper Management Improved*, 1797 (Knott, 1986, p. 47), was founded on the notion that poverty was a symptom of immorality and defective character – of indolence, improvidence or vice. The classificatory schema employed under the new Poor Law, such as ‘deserving’ and ‘undeserving’ poor, the ‘able’ and ‘non-able bodied’, recipient of relief ‘in money’ or ‘in kind’, prescribed official objectified identities that were stigmatising. Being classified as ‘undeserving’ was particularly recognised as having a “most degrading effect” (Minutes of evidence, 1909, vol. 3, p. 135). These classifications, activated on entry to the poor law system, were compounded by the acquisition of the more generalised but no less diminishing appellation of dependent ‘pauper’. The unemployed male, the deserted wife, widow or orphan, was also identified as a ‘pauper’ on receipt of relief. This classification located the claimant at the base of the social hierarchy and ascribed membership of an institutionalised “class apart” (Minutes of evidence, 1909, vol. 3, p.

66). The ascription of these negative classificatory labels was recognised as a device for discouraging claimants.

For Lees categorisation reflected the social reimagining of the poor during the early-mid nineteenth century, and “created a set of meanings about “paupers” as socially diseased and contaminating (1998, p. 126-145). Stone (1985, pp. 39-55) considers the increasing elaboration of classificatory labels such as ‘sick’, ‘insane’, ‘defective’, ‘aged and infirm’ to differentiate the mass of paupers to be the most striking aspect of the Victorian poor relief. The centrality of the concept of classification to the administration of the new Poor Law and its “semiotic and disciplinary functions” feature significantly in Driver’s study of the workhouse system (1993, pp. 5, 66-71, 95-111). Indeed, Driver argues that “the question of classification lay at the heart of the discourse of workhouse policy” (p. 105). Classification not only involved ascribing stigmatised labels, it determined the “moral geography” of the workhouse, its architectural design and the utilisation of institutional space. Classification involved the physical segregation of classes of paupers to prevent moral (and physical) contagion of, for example, children by adults of bad character (Driver, 1993, p. 65; Fowle, 1881, p. 143; Knott, 1986, p. 256; Lees, 1998, pp. 276-280; Marks, 1993). Classification determined “appropriate management” (Williams, 1981, p. 57), treatment and institutional experiences: the dispensing of sympathetic care for the impotent; the provision of education for children; the disciplining of the able-bodied; prescribed diet, allocation of work and dispensing punishment appropriate to classification (Englander, 1998, pp. 24-26, 36; Fowle, 1881, 137-139; Wood, 1991, p. 70). Its physical consequences such as the separation of husbands and wives and children from parents were also stigmatising.

Under the rules for the administration of workhouses seven ‘classes’ of inmates were defined: 1. Aged or infirm men, 2. Able-bodied men and youths above 13 years, 3. Youths and boys above 7 years old and below 13 years, 4. Aged and infirm women, 5. Able-bodied women and girls aged above 16 years, 6. Girls aged above 7 years and under 16, 7. Children aged under 7 years (Crowther, 1983, pp. 42-43; Digby, 1982, pp. 17-18; Mackay, 1899, pp. 169-170). Casual paupers (tramps and vagrants), lunatics, the sick and fevered were also separately classified. Later discourses on poor law reform also invoked other categorisations such as ‘able-bodied sick’ and ‘able-bodied in health’; ‘improveable’ and ‘unimproveable’ cases among the feeble minded; and contrasts between the ‘respectable’, ‘degenerate’ and ‘work-shy’. Local guardians also introduced sub-categories of classification based on morals and ‘character’ (Crowther, 1978).

The ‘official’ classifications were not only applied anonymously to classes of pauper in statistical returns and abstracts of accounts. Stigmatising classifications featured in poor law accounts including books and forms where the individual pauper was identified. Classifications employed in the column headings of accounting records are revealed in Table 3.

(TABLE 3 ABOUT HERE)

The table indicates the emphasis on identifying recipients who were able bodied and illegitimate. Hence, the classification schema applied in accounting reflected the moral underpinnings of official attitudes towards poverty and its cure. Stigmatizing classification was designed by the powerful to reveal and address their comprehension of the moral causes of poverty.

Communication, accounting disclosure and information management

As related above, disclosure and concealment are key factors in the management of stigma. It has been established that a number of accounting books prescribed under the 1834 Poor Law recorded stigmatising information about named paupers. There was little capacity for the pauper to prevent the leakage of degrading individuated information to the community in which s/he lived. Under the first Order for Keeping Accounts (1835) the books were to be regularly inspected by the Board of Guardians (Order, 1835). At the quarterly compulsory audit of the union and parish accounts (of which public notice was given), the officers of every parish in the union were obliged to produce all books and vouchers “for the inspection of the auditor, the board of guardians, the clerk to the board of guardians and any rate-payer and owner of property in their parish” (p. 69).

The importance attached by the Poor Law Commissioners to accounting publicity was illustrated in September 1836 when the Newport Union sought advice on whether strangers could be admitted to meetings when the local Board of Guardians heard applications for relief. The Commissioners asserted that the presence of strangers at such meetings would provide opportunities for violent assembly and intimidation, particularly when decisions were made to refuse relief to ‘indolent’, ‘improvident’ and ‘vicious’ applicants. Further, individuated disclosure was now achieved through another means:

Whilst the Commissioners are fully alive to the importance of publicity in the proceedings of all public bodies, they conceive they have sufficiently provided for that object in directing that all the Books of the Unions shall be open to inspection: by which the decision and on enquiry the circumstances in each case may be known, as well as all the results of the proceedings of the local officers (MH1/7, 28.9.1836).

Moreover, “by the new forms for keeping accounts not only of money received and expended, but of things done, a more correct knowledge and greater control is secured to the Ratepayers than heretofore” (ibid).

Subsequent regulations affirmed the centrality of accounting publicity. Following the General Order on accounting of 1847 half yearly statements and specified books and accounts of the union were to be made available for inspection, examination or copying by rate-payers and property owners three days before the audit. Certain records relating to the parishes in the union were to be sent to the Overseer, presented to the Vestry and preserved in the parish papers (General order, 1847, pp. 36-38). Under the General Order of 1867 it was provided that the Clerk to the Board of Guardians “shall, at all reasonable times, at the request in writing of any owner of property or ratepayer in the Union, permit him to inspect the statements of the Union or Parish accounts in the possession of the Guardians for the twelve months prior to the last audit” (General Order, 1867, p. 69).

In addition to powers for examining and inspecting accounting records by local officers and rate payers there was a more public vehicle for the disclosure of the discredited status of named recipients of poor relief – the pauper list. Under the old Poor Law legislation had permitted physical ‘badging’ as a means of publicly identifying the pauper, checking imposition and conferring a degraded status to applicants for relief, particularly the parents of bastards. This

technique was supplanted by the disclosure of the claimant's identity through published accounts. Regular posting of lists of the recipients of relief on the door of the parish church facilitated the community surveillance of the local poor and shamed them as a subordinate 'dependent' class deserving of moral condemnation. Such accounting disclosure contributed to the stigmatization of the pauper and eliminated the possibility of concealing a discredited social identity (Walker, 2004).

Accounting publicity was continued under the new Poor Law. In 1835 the Poor Law Commissioners issued an order "for the Government of a Board of Guardians" (Orders and regulations [No. 6], 1835). This specified that every quarter the Relieving Officer would compile a list of the paupers in each parish and disclose the amount of relief given in and out of the workhouse. The Relieving Officer would "affix copies of such lists respectively upon the principal doors of the parish churches of the parishes or places for which such lists are made; which copies shall remain so affixed for three successive Sundays" (Orders and regulations [No. 6], 1835, p. 51). The form and content of the list (p. 54) permitted the identification of the pauper, the nature and amount of relief dispensed, and in disclosing the 'cause of requiring relief', ascribed potentially stigmatizing identities. An example of a list compiled in accordance with the order is provided in Table 4.

(TABLE 4 ABOUT HERE)

The Poor Law Commissioners took the disclosure of pauper lists seriously. Responses to complaints from rate payers in certain parishes that quarterly parochial lists were infrequently produced resulted in reminders to the officers responsible of their obligation to disclose, the possibility of posting in places other than the church door and the preparation of more than one copy to facilitate wide dissemination (see, for example, MH12/5706a, MH12/14384).

Under the Amended Order for the Keeping and Auditing the Accounts of Unions, 1836 the Clerk to the Board of Guardians was given responsibility for the parochial list. Every quarter, within two weeks of the quarterly audit, the clerk was to prepare a list of paupers relieved for each parish in the union according to an amended prescribed form. Further "the said clerk shall cause the relieving officers of the said Union to affix copies of such lists respectively upon the principal doors of the respective parish churches, or such other places upon which public notices are usually exhibited in the said parishes, or such other place or places as the guardians of the said Union for the time being may direct and appoint" (Amended order, 1836, pp. 97, 109). Examples of such lists, separately prepared for outdoor and indoor paupers are provided in Tables 5 and 6.

(TABLES 5 & 6 ABOUT HERE)

Under the 'General Order as to the Keeping and Auditing of the Accounts of Unions and of the Parishes therein', March 1847 the Master of the Workhouse was to complete a list of the indoor poor, showing "the name of every pauper chargeable to every such parish during the previous half-year" and the number of days relieved in the workhouse (General order, 1847, p. 37), or a variant thereof as agreed with the Guardians. Similarly, the Relieving Officer was obliged to compile a list of the outdoor poor, disclosing the name of every pauper contained on the Outdoor Relief Lists for the previous half year and the amounts of relief dispensed in money or in kind.

The lists of the Master and Relieving Officer were checked and signed by the Clerk of the Union. Within 30 days of the end of the half year the Relieving Officer was obliged to deliver copies of the Parochial List and a statement of account to the Overseer of each parish “who shall lay the same before the next Vestry Meeting, and preserve the same with the Parish papers” (p. 38). This data was used to prepare the parochial list, an example of which is presented in Table 7.¹⁵

(TABLE 7 ABOUT HERE)

It is worth noting that more information was disclosed in relation to the outdoor poor. The separation of in and out door relief in the pauper list from 1847 reflects contemporary concern about the persistence and cost of out-relief. Lees (1998, p. 185) contends that “between 1849 and 1939, the vast majority of paupers received aid outside institutions. The institutionalised poor never exceeded 1 percent of the English and Welsh populations during that period, whereas the percentage of the population getting outdoor relief ranged from a high of 7 percent to a low of about 3 percent”. About 1870, when an assault on out-relief was unleashed, there occurred a reassertion of accounting publicity. In November 1869 the Poor Law Board expressed anxiety at the considerable increase in outdoor relief in London. It recommended the preparation and distribution of weekly outdoor lists to guardians, clergymen and charities in the metropolis to stem the “double distribution of relief to the same person” by parochial and private agencies (Relief to the poor, 1870). Under a general order relating to ‘Statistical and Financial Statements’, June 1870 the Poor Law Board re-emphasised the benefits of disclosure. The guardians were “empowered to give greater publicity” to the accounts, and to ‘The Parochial List and Statement of Account’ specifically. The guardians were encouraged to “cause such statements and lists, or any parts thereof, to be printed, and to be circulated among the ratepayers of the several parishes in the Union, or to be advertised in some newspaper or newspapers circulating within the Union, and charge the reasonable costs incurred in the preparation, printing, circulating, or advertising of the same, upon the common fund of the Union” (Statistical and financial statements, 1871, p. 6). The Report of the Departmental Committee on Workhouse Accounts, 1902 also referred to the advantage of publishing the names of the out-door poor “on the Church doors” (Report, 1903, p. xlii)¹⁶. Some witnesses before the Royal Commission on the Poor Laws, 1905-1909 also testified to the “excellent effect” of publishing lists of paupers relieved (Minutes of evidence, 1909, vol. 1, p. 40).¹⁷

The individuated recording and disclosure of the amount of relief dispensed to paupers in pauper lists reinforced the stigma of dependency. Spicker (1984, pp. 94-100) reminds us of the importance of reciprocity and exchange relationships in determining social status. It is a societal expectation that those who receive are also obliged to give. If this reciprocity is not forthcoming the receiver is stigmatised as dependent while those who provide are conferred with high status

¹⁵ The ‘General Order for Regulating the Keeping, Examining, Closing, and Auditing of Union and Parochial Accounts’ of 1867 made minor changes to the 1847 ‘Parochial List and Statement of Account’. The list was to include the pauper number and those in receipt of medical relief were separately identified in the list of outdoor poor.

¹⁶ However the committee considered that such disclosure was unnecessary in relation to those confined in the workhouse.

¹⁷ From 1871 to 1876 276,000 paupers (one third of those on outdoor relief) were removed from the lists (Englander, 1998, p. 23; Crowther, 1983, pp. 58-59). Although there was a decline following the crusade of the 1870s over 70-80% of paupers continued to receive out-relief to 1905 (Lees, 1998, pp. 260-265; Crowther, 1983, pp. 6-7; Williams, 1981, p. 91).

and are empowered. The lists of paupers under the new Poor Law disclosed the scale of financial dependence of each recipient of relief. There was no recognition in these accounts of any contribution which the pauper had previously made to the local economy and society in exchange for its receipt. The accounting disclosures revealed the extent of obligation and confirmed dependence.

It is also noteworthy that disclosures concerning the cause of relief provided a public signal of the pauper's controllability or otherwise of a discrediting attribute, a factor which potentially impacted on relations between the stigmatised and the stigmatiser: "people with stigmas that are perceived to be controllable are less liked and more rejected than those whose stigmas are perceived to be uncontrollable" (Dovidio et al, 2000, p. 7). Poverty arising from the visitation of Providence (sickness, age, widowhood) was less discrediting than that consequent on breaches of contemporary morality and misconduct. This point indicates the existence of a continuum, or degrees of stigmatisation, conditional upon whether the pauper was blameworthy or blameless (Page, 1984, p. 6). This distinction was epitomised in the difference between 'deserving' and 'undeserving' poor. Indeed, in relation to the former, disclosures may have induced sympathy or mollified the stigma attached to the pauper.

Conclusions

This study has attempted to illustrate the intrinsically social character of accounting in institutions beyond the factory. In contrast to some historical studies which loosely implicate quantitative techniques in social relations and social control it has sought to identify accounting procedures which directly impact on the individual and group. Processes of recording, categorisation, communication and disclosure were key elements of the accounting system developed for the administration of poor relief in England and Wales and the control of the pauper after 1834.

The operation of accounting under the new Poor Law had consequences for the construction of the spoiled identity of the pauper. This was an accounting designed not only to promote economy and efficient administration but also to record "things done" by and to the poor (MH1/7, 28.9.1836). Accounting inscribed moral deficiency and ascribed stigmatising labels and classifications. In this way it served to individualise the pauper and was confirmatory of his/her low social status. As a uniform system encompassing multi-replicated pro formas and detailed instructions, poor law accounting tended towards the standardization of classificatory and individual identities of subjects in diverse sites. The prescribed forms of accounts relating to the individual pauper ensured that workhouse masters categorised inmates according to official classifications, entrenched the state's conceptions of the pauper and enshrined the causes of poverty as determined by the powerful. The way in which paupers were identified in accounting processes affected their interaction with local society. Accounting processes reinforced contemporary assumptions of deviance and are likely to have exerted normalising influences over the poor.

Once entered into the individuating bureaucratic processes which attended the receipt of relief, the pauper was recorded, labelled and classified, and his failings publicised through the medium of the accounting regimen. Accounting was one of the degradation ceremonies which greeted the applicant for poor relief. On receiving relief, specific books of account were utilised in the

objectification and surveillance of the individual pauper through her/his institutional career. On departure her/his character was written and became a point of reference which conditioned identity on future applications for relief. Such processes were confirmatory of debased social status and encouraged deferential behaviour among the poor.

Further, through the accounting disclosures which it imposed the state removed the capacity of the pauper to control the visibility of the stigma of poverty. Entering the relief system prevented the possibility of concealment. The individual's reasons for seeking relief were inscribed as stigmatising labels and revealed to the local community. The extent and nature of dependence was publicised on the door of the parish church. Perhaps it is not surprising that popular opposition to the new Poor Law was occasionally expressed through the stealing and destruction of the tickets, books and papers required for its administration, as in Kent in 1835 and Yorkshire in 1838-1839 (Knott, 1986, pp. 66, 188-189, 192-193). The practical and symbolic importance of the books and registers prescribed for recording facts about the poor also ensured that they attracted the attention of critics of the 1834 Act. For example, the author of a 'New Scheme for Maintaining the Poor' (1838) suggested that the cost of maintaining paupers could be reduced by butchering their corpses to supply meat for workhouse kitchens and tanning their skins to provide covering and binding for the books and registers.

The findings related above illustrate that individuating and classificational accounting practices associated with organised responses to deviance may serve to condition, categorise, label and impart stigmatised identities on the deviant (Blomberg & Cohen, 1995). Accounting, through inscription and record creation and maintenance has the capacity to reflect and solidify social categorisation and identity. As Hoskin has observed, "Like the mark, it [accounting] puts not just a number on what you do, but a value on who you are" (1998, p. 106). Accounting has been shown to be significant in the monitoring and confirmation of departures from social normalcy, and in the identification of 'differentness'. In this way accounting is also implicated in social control. Indeed, stigmatisation is often perceived as a form of social control - discrediting certain attributes is an incentive not to deviate into them (Page, 1984, p. 146). Imposing sanctions or penalties (such as committal to the workhouse) which generate stigmas encourages conformity to social norms (Shoham, 1970, pp. 6-9). The fear of shaming, ridicule and ostracism is a disincentive to performing deviant acts.

It is hoped that similar studies of other organisational forms located in the social realm concerned with welfare, correction and treatment, will reveal how accounting techniques may be implicated in the control and identity construction of those who enter them.

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Table 1
Prescribed forms and books of account under the new Poor Law, 1836 and 1867

<i>Amended Order for Keeping and Auditing the Accounts of Unions, 1836</i>	<i>General Order for Regulating the Keeping, Examining, Closing, and Auditing of Union and Parochial Accounts, 1867</i>
<i>Parish Accounts kept by Churchwardens and Overseers (Schedule A)</i> Rate Book Rate Receipt Check-Book Bastardy Receipt Check-Book General Receipt Check-Book Book of Receipts and Payments Quarterly Statement of Receipts and payments by the Parish Officers Terrier of Lands Belonging to the Parish Inventory of Funds, Securities and Money Belonging to the Parish	<i>Parish Accounts kept by Overseers and Collectors of the Poor Rate (Schedule A)</i> Rate Book Overseers' Book of Receipts and Payments Balance Sheet of the Overseers' Receipts and Payments for the Half Year Rate Receipt Check Book General Receipt Check Book Instalment Rate Receipt Check Book Terrier of Lands and Tenements belonging to the Parish Inventory of Stock, Monies, and Effects Belonging to the Parish Collecting and Deposit Book Collector's Monthly Statement Collector's Unpaid Rates Statement
<i>General Accounts of the Union kept by the Clerk to the Board of Guardians (Schedule B)</i> Minute Book Ledger Order Check-Book Check Book of Admissions into and Discharges from the Workhouse Pauper Description Book Abstract of the Application and Report Book Quarterly Abstract of Paupers Relieved and Money Expended Quarterly Abstract of the Separate Accounts of Each Parish in the Union List of Paupers belonging to the Parish Relieved during the Quarter	<i>General Accounts of the Union kept by the Clerk to the Board of Guardians (Schedule B)</i> General Ledger Parochial Ledger Non-Settled Poor Ledger Relief Order Book Order Check Book Pauper Classification Book Petty Cash Book Statement of the Number of the Several Classes of Paupers Relieved in the Half Year Statement of Account of Receipts, Expenditure, Balances and Liabilities for the Half Year The Parochial List and Statement of Account
<i>Accounts of the Workhouse kept by the Master of the Workhouse (Schedule C)</i> Inventory Book Admission and Discharge Book Register of Births in the Workhouse Register of Deaths in the Workhouse Weekly Indoor Relief List Abstract of the Weekly Indoor Relief List	<i>Accounts of the Workhouse kept by the Master of the Workhouse (Schedule E)</i> Inventory Book Admission and Discharge Book Admission and Discharge Book for Vagrants Indoor Relief List Abstract of the Indoor Relief List Master's Day Book

Provision Check Account Provision Receipt and Consumption Account Clothing Materials Receipt and Conversion Book Clothing Receipt Book Clothing Expenditure Book Indoor Labour Book	Master's Book of Receipts and Payments Master's Receipt Check Book Quarterly Summary of the Master's Day Book Daily Provisions Consumption Account Weekly Provisions Consumption Account Provisions Receipt and Consumption Account Quarterly Summary of Provisions Received and Consumed Quarterly Balance of the Provisions Account Clothing Materials Receipt and Conversion Account Clothing Receipt and Expenditure Account Clothing Register Book Necessaries and Miscellaneous Account Quarterly Summary of the Necessaries and Miscellaneous Account Quarterly Balance of the Necessaries and Miscellaneous Account Farm Account
<i>Accounts of Outdoor Relief and Outdoor Paupers kept by the Relieving Officer</i> (Schedule D) Application and Report Book Weekly Outdoor Relief List Abstract of Weekly Outdoor Relief Outdoor Receipt and Expenditure Book	<i>Accounts of Outdoor Relief and Outdoor Paupers kept by the Relieving Officer</i> (Schedule F) Application and Report Book Outdoor Relief List Outdoor Relief List for Vagrants Abstract of the Outdoor Relief List Relieving Officer's Receipt and Expenditure Book Quarterly Summary of Receipts and Expenditure
<i>Medical Relief Accounts kept by the Medical Officer</i> (Schedule E) Register of Sickness and Mortality Weekly Return Book	
	<i>Book to be kept by the Collector of the Guardians</i> (Schedule C) Collector's Book Collector's Receipt
	<i>Book to be kept by the Treasurer</i> (Schedule D) Treasurer's Book of Receipts and Payments
	<i>Statement of the Auditor</i> (Schedule G) Audit Statement concerning books of the Clerk, Treasurer and Collector Audit Statement concerning books of the Master of the Workhouse Audit Statement concerning books of the Relieving Officer Audit Statement concerning books of the Overseers or Collector Audit Report to the Poor Law Board

Source: *Second Annual Report of the Poor Law Commissioners*, Appendix A, pp. 95-120. Appendix to the Nineteenth Annual Report of the Poor Law Board, 1867, pp. 51-125.

Table 2
Illustrative stigmatising labels ascribed to individual paupers in poor law accounts

Attribute		Stigmatising Label
Physical	Disability	Blind, wooden leg, deaf, deaf and dumb, lame, paralysed, one leg, one arm, bad face, paralytic, cripple, burnt, deformed, disabled.
	Illness	Syphilis, venereal, boils, abscess, takes fits, epilepsy, scabies, itch, fever, smallpox, consumption, scrofula, dropsy, cholera, cancer, ulcers of leg, ague, diarrhoea, incontinence, uterine disease, varicose veins, prolapsus of uterus, leprosy, diseased.
	Age	Old age, infirm, feeble, past labour.
Mental	Disability	Insane, to/from asylum, idiot, idiotic, insane, lunatic, imbecile, weak intellect, derangement, dementia, weak minded, out of her mind, not right in mind, simple, foolish.
	Illness	Melancholia.
	Addiction	Alcoholic poisoning, drunkenness, habitual drunkard, drinks too much, given to drink, drinks.
Moral	Sexual	Pregnant (and unmarried), prostitute, going to meet men, caught with girl, illegitimate, bastard, confined with bastard, mother of bastard, family of bastards, cohabits, living in adultery, filthy conduct/language, obscene, loose, saucy.
	Criminal (breaches of law and poor law rules)	Absconded, thief, thievish, stealing, embezzling, complete vagabond, sent to prison (for stealing workhouse provisions, clothes, damaging workhouse property, violence towards inmates/staff), been in prison, from prison, transported, deserted her child, imposter, foul-mouthed, uses profane language, disobedient, insolent, insubordinate, violent, disorderly, refractory, impertinent.
	Industry	Refused/unwilling to work, wont work, dislikes work, idle, idly disposed, idler, lazy, listless, slovenly, indolent.
	Temperance	Drunk, half drunk, drunken.
	General	Bad (gradations of), bad character, sly, artful, deceitful, ill-behaved, impudent, quarrelsome, troublesome, worthless.
Poverty	Unemployment	Tramp, vagrant, out of work, want of employ, cant work, incapable of work, unable to labour, no labour/work/employment, insufficient earnings.
	Means of Support	Destitute, indigent, deserted (by spouse/parent), turned out by husband, orphan, (spouse/parent) in prison/asylum/transported/absconded, mother/father could not keep/maintain, large family, spendthrift father, improvident, unable to support, neglected, no home.
	Cleanliness	Dirty (various gradations), filthy, not clean, lice bitten, full of/swarming with vermin, refused to wash, ragged, shabby.
Tribal	Nationality	From America, Irish.

Sources: the table is compiled from entries in the following account books: D\G\CL/60, D\G\D/60, D\G\F/60, D\G\F/81, D\G\F/121, D\G\F/133, D\G\F/134, D\G\F/141, D\G\K/60, D\G\SM/60, D\G\SM/133, D\G\WN/60, D\G\WN/133, D\G\Y/60, D\G\Y/134, U/M 28, U/M 32, U/Pp 60.

Table 3
Stigmatizing classifications in poor law pro forma account headings, 1835-1903

Book of Account	Period Extant	Stigmatizing Classifications
Pauper Description Book	1835-1847	Child: orphan, deserted or bastard.
Admission and Discharge Book	1836-1847	Able-bodied, partially or wholly disabled.
Application and Report Book	1836-1903	
Admission and Discharge Book	1847-1903	Class for diet: 1-9; 'B', 'D', 'S'.
In-door Relief List	1847-1903	Able-bodied, not able-bodied. Children: Illegitimate or 'other', orphan.
Register of Births in the Workhouse	1835-1847	Legitimate or illegitimate.
Out-Relief Book	1835-1836	Able or disabled.
Out-door Relief List	1847-1903	Able bodied, not-able bodied; urgent necessity; sickness, accident, infirmity; want of work; illegitimate; parent in gaol; non-resident male [deserted/unsupported]; orphan; lunatic, insane, idiot; vagrant.

Sources: Accounting orders issued by Poor Law Commission and Poor Law Board.

Table 4
List of paupers, 1836

FORM E

WELLS UNION [Meare Parish]

LIST of PAUPERS relieved during the Quarter ending 24th June 1836 by Order of the Board of Guardians,
and in conformity to 4 & 5 Will. IV c. 76

Name	Age	Calling	Residence	Cause of requiring Relief	Amount of Relief out of the Workhouse given during the last Quarter									If in the Workhouse
					In Money			In Kind			Total			No. of Days
Ayton, Jane	5	None	Meare	Bastard Child		13	0				13	0		
Batt, Sarah	36	Dressmaker	Meare	Decrepitude		6	6				6	6		
Barnes, Charles	76	Butcher	Meare	Old Age	1	5	0		11	11	1	16	11	
Brass, Prapey	43	None	Meare	Family	1	19	0	1	3	10	3	2	10	
Cox, Ann's children	-	-	Meare	Orphan Children	2	15	11				2	15	11	
Cox, Ann's child	4	None	Wells	Orphan		16	0		3	2½		19	2½	
Crane, William	81	Ditcher	Westhay	Old Age		19	6		11	11	1	11	5	
Coombs, Charles	81	Hedger & Ditcher	Westhay	Old Age	1	19	0	1	3	10	3	2	10	
Corp, George	17	Servant	Meare	Weak in Mind (Idiot)		9	6		11	0	1	0	6	
Cox, Sarah	-	None	Glastonbury	Infirmity	1	12	6		2	0	1	14	6	
Difford, Jacob	74	Husbandry	Meare	Old Age		19	6		11	11	1	11	5	
Difford, George	72	Hedger &c	Westhay	Old Age		19	6		11	11	1	11	5	
Difford, Hannah	62	Washer	Meare	Inability		6	6		5	11½		12	5½	
Difford, John	-	Labourer	Meare	Sick Wife		5	0		8	3		13	3	
Difford, Uriah	-	Labourer	Meare	Ill Health		4	6			11		5	5	
Dyer, John	-	Herdsman	Meare	Family		1	6		13	3½		14	9½	
Fowler, Sarah	-	None	Bath	For her son, Subject to fits		13	0					13	0	
Gording, Mary	64	Work in Turbery	Meare	Inability		8	6		5	6		14	0	
Grove, James	-	Labourer	Meare	Sickness	1	17	6		17	10½	2	15	4½	
Giblett, John	-	Labourer	Meare	Insufficiency					11	11		11	11	
Harper, William	-	Labourer	East Honington	Sickness		18	0	2	10	6	3	8	6	
Hayes, Deborah	44	Work in field	Westhay	Husband Transported		5	0		2	3½		7	3½	
Hayes, Joseph	61	Husbandry	Meare	Old Age		13	0		11	11	1	4	11	
Hembry, Esther	-	None	Bayley	Old Age	1	6	0				1	6	0	
Hayes, Hannah	36	Sewing	Meare	Bastard Children		5	0		2	3½		7	3½	

Hopkins, William	-	Labourer	Theale	Old Age		16	0					16	0	
Jeanes, Ann	61	Washer	Meare	Insufficiency		9	0		5	11½		14	11½	
Kingston, Rebekah	75	None	Meare	Old Age	1	13	6	2	5	5½	3	18	11½	
Male, Thomas	-	Labourer	Meare	Inability		7	0	1	12	0	1	19	0	
Patch, Ann	-	None	Meare	Bastard Child					2	3½		2	3½	
Payne, Elizabeth	-	None	Meare	Bad Eye Sight		2	6		5	11½		8	5½	
Parsons, James	76	Husbandry	Westhay	Old Age		19	6		11	11	1	11	5	
Read, Eliza	44	Sewing	Meare	Inability		15	6		5	11½	1	1	5½	
Read, Mary	73	Knitter	Meare	Old Age		19	6		5	11½	1	5	5½	
Stock, Harry	-	Mason	Shipham	Lunatic Wife		15	0					15	0	
Townsend, Jane	1½	None	Meare	Bastard Child		5	0		4	7		9	7	
Tucker, Henry	70	Husbandry	Meare	Old Age	1	12	6		19	2½	2	1	8½	
Thorn, Mary	74	None	Meare	Old Age	1	12	6		5	11½	1	18	5½	
Wilcox, Hannah	-	None	-	Child		13	0					13	0	
Wilcox, Jane	-	None	Edington	Old Age	1	12	6				1	12	6	
Wilcox, James	41	Hedger & Ditcher	Godney	Sickness		5	0		2	3½		7	3½	
Wells, Maria	78	None	Meare	Old Age	1	12	6		5	11½	1	18	5½	
Witcombe, Ann	-	Servant	Meare	Bastard Children		12	6			5½		12	11½	
Wells, John	-	Labourer	Godney	Sickness	1	2	6				1	2	6	
York, Mary	-	None	Glastonbury	Infirmity		19	6		11	11	1	11	5	
Watts, Mary	39	Washer	Meare	Bastard Children						5½			5½	
Wheeler, Charles	-	Labourer	Moorlinch	Sick Wife		1	6			11		2	5	
											£59	4	5	

Source: Transcribed from D\P\MEA/13/9/2.

Table 5
List of paupers, 1842

SCHEDULE B-FORM 13 (outdoor relief only)
BRIDGEWATER UNION
PARISH OF CHILTON POLDEN

A LIST of PAUPERS
Belonging to the above Parish who have been RELIEVED during the Quarter ending the 29th day of September 1842

NAME	AGE	If not in the Workhouse, where resident	Cause of requiring Relief	Amount of Relief out of the Workhouse			If in the Workhouse the number of days
				£.	S.	d.	
Andrews, Rosanna	84	Chilton Polden	Aged and Infirm	2	2	4¼	
Emery, William	83	Chilton Polden	Aged and Infirm	3	19	4¼	
Jennings, Ann	44	Edington	Infirm	1	7	4¼	
Pople, Rebecca	76	Chilton Polden	Aged and Infirm	2	-	4¼	
Tucker, Hannah	81	Chilton Polden	Aged and Infirm	2	-	4¼	
Taylor, Mary Ann	24	Chilton Polden	Husband Transported	2	1	8½	
Tanner, Ann	64	Chilton Polden	Aged and Infirm	1	7	4¼	
Wilkins, Hannah	55	Chilton Polden	Not able to support her children	1	7	4¼	
Wilkins, William	-	At Dr Langworthy's Asylum	Lunatic	7	18	10	
Hamlin, Robert	32	Chilton Polden	Illness		19	4	
Wilkins, Benjamin	44	Chilton Polden	Illness		5	5	
				£25	9	9¼	

Source: D\P\CHI.P/13/9/1.

Table 6
List of paupers, 1844

SCHEDULE B-FORM 13 (indoor relief only)
SHEPTON MALLET UNION
PARISH OF BATCOMBE

A LIST of PAUPERS
Belonging to the above Parish who have been RELIEVED during the Quarter ending the 25th day of September 1844

NAME	AGE	If not in the Workhouse, where resident	Cause of requiring Relief	Amount of Relief out of the Workhouse			If in the Workhouse the number of days
				£.	S.	d.	
Newport, Thomas	77	In the Workhouse	Age				91
Francis, John	26	D ^o	Idiot				91
Haynes, Sarah	75	D ^o	Insufficient earnings				47
Haynes, Henry Joseph	1	D ^o	-				47
Trimby, Edwin	11	D ^o	Deserted				91
Board, Joptha	61	D ^o	Infirm				39
Board, Susan	53	D ^o	-				33
Board, Mary	16	D ^o	-				33
Board, James	9	D ^o	-				33
Gane, Jane	18	D ^o	Out of Work				72
Old, Francis	32	D ^o	Idiot				63
Cram, Mary	20	D ^o	Pregnant				16

Source: D\P\BAT/13/9/13-25.

Table 7
Illustrative cases from list of paupers, 1854*

SCHEDULE B-FORM 19

The Parochial List

AXBRIDGE UNION.

Parish of Wedmore

List of Paupers whose Relief is charged against the parish for the Half-Year ending September 1854

SCHEDULE B.- FORM 19

IN-DOOR POOR		OUT-DOOR POOR								
Names of the Paupers	No. of Days Maintenance	Names of the Paupers	If not in the above Parish, where Resident	Cause of requiring Relief	Amount given to each Pauper during the Half-year					
					In Money			In Kind		
					£	s	d	£	s	d
Andrews, Maria	189	Andrews, Ann		Age	3	16	9			
Stokes, Elizabeth	12	Bruce, Sandy		Loss one arm and one leg	3	16	9	2	16	8
Stokes, Betsy	183	Brown, Ann		Orphan		19	6	1	3	6
Roper, George	112	Bowle, Ann		Bad health	2	15		1	17	2
Leigh, Hannah	53	Cornock, George		Weak intellect	4	1		2	8	8
Davey, William	9	Coombs, William		Idiocy	4	8			2	5
Hembry, Benjamin	156	Clark, Mary		On account of her children	4	14	6			
Jerroth, William	35	Dowling, Ann		Blind	2		6		18	7
Davies, Hannah	68	Davies, Arthur		Sickness	5	8		3	14	4
Roper, Rebecca	2	Harding, John		Son crippled	1	7				
Mapleton, Phoebe	45	Hatch, M. Ann		Deserted by Husband	4	1		5	11	6
Cullen, Edward	39	Latoham, Wilmot		Crippled	2		6		18	7
		Mellish, Elizabeth		Bad knee	4	3			11	3
		Read, William		Fractured leg					16	
		Talbot, James		[on] a/c wife blind	2	14				
		Venn, Eliza		Bad arm		3			2	
		Wreh, Ann		Scrofula	4	10	6		5	

*In the actual account for the parish there were 38 indoor poor and 164 outdoor poor. The examples of indoor poor represent a sample based on number of days of maintenance. The examples of outdoor poor reflect the different 'causes of requiring relief'.

Source: D\P\WED/13/9/1.